

at 303-795-4620 for inquiries. For all other rate changes, contact the Colorado Department of Revenue at www.taxcolorado.com or 303-238-7378. You will not receive any rate change notices in the mail.

Q. How do I know if I am located in Arapahoe County?

A. Arapahoe County's web site provides a Parcel Property Search and Mapping Service to identify in which jurisdiction the property is located. Go to www.co.arapahoe.co.us. Click on **Departments**, click on **Finance** and select **Sales Tax Resources and Tools**. Select **Assessor's Parcel Property Search or Mapping Service**. At the Parcel Property Search an address or parcel number can be entered, then click Search. If an address is used, selecting a range of address may provide a better search. At the Mapping Service, click advanced mapping service, click locate, click address, then type in the address below, click locate again. If information regarding that property is listed then the property is located in Arapahoe County, if not, the property is most likely outside of Arapahoe County.



Q. Where do I pay my sales tax?

A. Arapahoe County sales tax is State administered and collected. Please mail your checks to the Colorado Department of Revenue. The sales tax coupon books collected should reflect Arapahoe County as a collecting entity. Use tax is paid directly to the County.

Q. Do I need a sales tax license from Arapahoe County?

A. No, your Colorado Department of Revenue issued sales tax license is the same license required for Arapahoe County.



Who can I contact if I still have questions about Arapahoe County Open Space Sales and Use Tax?

- **General Questions** – Arapahoe County Sales Tax Analyst- 5334 S. Prince St., Littleton, CO 80166-0001, 303-795-4620, finance@co.arapahoe.co.us.
- **Open Space Questions** – Arapahoe County Open Space Manager - 10730 E. Briarwood Ave, #100, Centennial, CO 80112-3853, 720-874-6725, publicworks@co.arapahoe.co.us.
- **Building Permit Questions** – Arapahoe County Building Division- 10730 E. Briarwood Ave., #100, Centennial, CO 80112-3853, 720-874-6600, publicworks@co.arapahoe.co.us.
- **Engineering and Construction Permit Questions** – Arapahoe County Engineering Division - 10730 E. Briarwood Ave., #100, Centennial, CO 80112-3853, 720-874-6500, publicworks@co.arapahoe.co.us.
- **Motor Vehicle Questions** – Arapahoe County Motor Vehicle Division- 5334 S. Prince St., Littleton, CO 80166-0001, 303-795-4500, clerk@co.arapahoe.co.us.
- **Location of Jurisdiction Questions** – Arapahoe County Sales Tax Analyst- 5334 S. Prince St., Littleton, CO 80166-0001, 303-795-4620, finance@co.arapahoe.co.us or Arapahoe County Assessor's Office- 5334 S. Prince St., Littleton, CO 80166-0001, 303-795-4600, assessor@co.arapahoe.co.us.
- **Additional sales/use tax assistance** – Colorado Department of Revenue, Taxpayer Service Division, 1375 Sherman Street, Denver, CO 80261, 303-238-7378, www.taxcolorado.com.
- You may also visit the Arapahoe County web site at www.co.arapahoe.co.us for helpful resources on sales and use tax.

Don't forget to "Shop Arapahoe County" and make the most of your tax dollars.



Open Space

What you need to know about Arapahoe County Open Space Sales and Use Tax.

Public Works and Development Open Space Division
10730 E. Briarwood Ave., Ste. 100
Centennial, CO 80112-3853
Phone: 720-874-6741
Fax: 303-794-3201

Finance Department Sales Tax Analyst
Phone: 303-795-4620



Arapahoe County Open Space Sales and Use Tax

This tax began in January 2004 for the purposes of :

- Preserving urban and rural open space and natural areas;
- Protecting lands that preserve water quality in rivers, lakes and streams;
- Providing, maintaining and improving neighborhood parks, open space, sports fields, picnic facilities and biking, walking and multi-use trails;
- Protecting wildlife habitat and corridors;
- Protecting views, vistas and ridgelines;
- Preserving agricultural and ranch lands; and
- Enhancing and maintaining designated heritage areas.

What is sales tax and how does it apply to me?

Sales tax is a tax imposed on the sales of all tangible personal property.

The tangible personal property and services, which are taxable under the County Open Space sales and use tax, are the same as the tangible personal property and services for taxes pursuant to Section 39-26-104, C.R.S.

Retailers with a business presence in Arapahoe County are required to collect sales tax on all transactions within the boundaries of Arapahoe County.

The sales tax rate for Arapahoe County is .25%

Arapahoe County Sales tax is State collected and must be sent to the Colorado Department of Revenue.

Arapahoe County does not issue sales tax licenses; instead a sales tax license must be issued by the Colorado Department of Revenue.

Arapahoe County Sales tax applies to you



Each time you make a qualifying purchase in Arapahoe County you will be charged sales tax. Retailers collect the sales tax and remit it to the Colorado Department of Revenue. The Colorado Department of Revenue sends Arapahoe County its share of tax revenue and the proceeds go to fund open space projects.

Residents of Arapahoe County reap the rewards of the sales tax each time they use the County's open spaces.

What is use tax and how does it apply to me?

Use tax is a tax imposed on construction and building materials and motor vehicles used within the boundaries of Arapahoe County. Use tax is imposed for the privilege of using, or consuming construction and building materials purchased at retail and for the privilege of storing or using in Arapahoe County any motor vehicle purchased at retail on which registration is required.

All use tax collected is remitted directly to Arapahoe County.

This tax is collected in two ways:

1. When a permit is issued either by Arapahoe County or a Municipality located within the County, for a building, or construction/engineering project.
2. When a vehicle is sold, the dealership will either collect the tax up front or build the tax into the lease payments if allowable.

The use tax rate for Arapahoe County is .25%.

Arapahoe County Use tax applies to you

The first time you register a newly purchased/leased vehicle, the County will require you to provide proof that you paid the sales tax or the use tax or that the use tax is included as part of the vehicle lease payments. Each time you perform a construction or engineering project in Arapahoe County, you are required to hold a permit for that project and will be charged use tax when the permit is issued.

All use tax is deposited into the Open Space fund.

Residents of Arapahoe County reap the rewards of the use tax each time they utilize the County's open spaces.

Frequently Asked Questions for Sales and Use Tax

Q. How do I know if I should collect Arapahoe County sales tax?

A. Arapahoe County follows the same sales tax regulations as the State. The Colorado Department of Revenue has its FYI Program for Sales Tax eligibility on its web site at www.taxcolorado.com. Once you are at this web site, click on Publication/Resources, click on FYIs, click on Sales Tax. Information is provided regarding exemptions, deliveries, manufacturing, and various other businesses.



Q. What is my total tax rate?

A. Arapahoe County's web site provides Combined Sales Tax Rates for Arapahoe County at www.co.arapahoe.co.us. Once you are at this web site, click on Departments, click on Finance and select Combined Sales Tax Rates for Arapahoe County. This list provides most rates for the municipalities within Arapahoe County. This list is provided for information purposes only. Please contact the cities and towns to verify rates and regulations.

Q. How do I know when the tax rate changes?

A. Generally, rate changes can take effect either July 1 or Jan.1 following a voter approved increase. However, Arapahoe County's sales and use tax will expire on December 31, 2013 unless the resolution is extended by Arapahoe County voters. The .25 percent tax rate will not change unless voters approve an increase. County rate changes will be listed on the Arapahoe County web site at www.co.arapahoe.co.us or call the County Sales Tax Analyst